

Filing Status ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial LOUIS A		Last name DE BARRAICUA		Your social security number [REDACTED]	
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]				Apt. no.	
City, town, or post office. If you have a foreign address, also complete spaces below. [REDACTED]				State CA	
Foreign country name		Foreign province/state/country		Foreign postal code	
				Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse	

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☒ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☒ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) If qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here ▶ ☐				☐	☐
				☐	☐
				☐	☐
				☐	☐

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1		81,737.
2a Tax-exempt interest	2a	2b Taxable interest	2b	
3a Qualified dividends	3a	3b Ordinary dividends	3b	
4a IRA distributions	4a	4b Taxable amount	4b	
5a Pensions and annuities	5a	5b Taxable amount	5b	
6a Social security benefits	6a	6b Taxable amount	6b	
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here		7	0.	
8 Other income from Schedule 1, line 10		8	-6,558.	
9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9	75,179.	
10 Adjustments to income from Schedule 1, line 26		10	250.	
11 Subtract line 10 from line 9. This is your adjusted gross income		11	74,929.	
12a Standard deduction or itemized deductions (from Schedule A)	12a 15,903.	12b Charitable contributions if you take the standard deduction (see instructions)	12b 0.	
12c Add lines 12a and 12b		12c	15,903.	
13 Qualified business income deduction from Form 8995 or Form 8995-A		13		
14 Add lines 12c and 13		14	15,903.	
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-		15	59,026.	

Standard Deduction for—
 • Single or Married filing separately, \$12,550
 • Married filing jointly or Qualifying widow(er), \$25,100
 • Head of household, \$18,800
 • If you checked any box under **Standard Deduction**, see instructions.

16	Tax (see instructions). Check if any from Form(s): 1 ☒ 8814 2 ☐ 4972 3 ☐		16	8,808.
17	Amount from Schedule 2, line 3		17	0.
18	Add lines 16 and 17		18	8,808.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812		19	
20	Amount from Schedule 3, line 8		20	0.
21	Add lines 19 and 20		21	0.
22	Subtract line 21 from line 18. If zero or less, enter -0-		22	8,808.
23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	
24	Add lines 22 and 23. This is your total tax		24	8,808.
25	Federal income tax withheld from:			
a	Form(s) W-2	25a	8,455.	
b	Form(s) 1099	25b		
c	Other forms (see instructions)	25c		
d	Add lines 25a through 25c	25d	8,455.	
26	2021 estimated tax payments and amount applied from 2020 return	26		
27a	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions ▶ ☐	27a		
b	Nontaxable combat pay election	27b		
c	Prior year (2019) earned income	27c		
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28		
29	American opportunity credit from Form 8863, line 8	29		
30	Recovery rebate credit. See instructions	30		
31	Amount from Schedule 3, line 18	31		
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits ▶	32		
33	Add lines 25d, 26, and 32. These are your total payments ▶	33	8,455.	
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34		
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ▶ ☐	35a		
▶ b	Routing number X X X X X X X X X X ▶ c Type: ☐ Checking ☐ Savings			
▶ d	Account number X			
36	Amount of line 34 you want applied to your 2022 estimated tax ▶	36		
Amount You Owe	37 Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions ▶	37	353.	
38	Estimated tax penalty (see instructions) ▶	38		
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ▶ ☐ Yes. Complete below. ☒ No			
	Designee's name	Phone no.	Personal identification number (PIN) ▶	
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation TEACHER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
Joint return? See instructions. Keep a copy for your records.	Spouse's signature, if a joint return, both must sign	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶
	Phone no.	Email address		
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN
	Firm's name ▶	SELF-PREPARED		Check if: ☐ Self-employed
	Firm's address ▶		Phone no.	Firm's EIN ▶

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

LOUIS A DE BARRAICUA

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	3,976.
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	-10,534.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-6,558.

Part II Adjustments to Income

11	Educator expenses	11	250.
12	Certain business expenses of reservists, performing artists, and fee basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount ▶	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	250.

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Go to www.irs.gov/ScheduleA for instructions and the latest information.
► Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2021

Attachment
Sequence No. 07

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

Name(s) shown on Form 1040 or 1040-SR

LOUIS A DE BARRAICUA

Your social security number

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) 1
- 2 Enter amount from Form 1040 or 1040-SR, line 11 2
- 3 Multiply line 2 by 7.5% (0.075) 3
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4

**Taxes You
Paid**

- 5 State and local taxes.
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐
- b State and local real estate taxes (see instructions)
- c State and local personal property taxes
- d Add lines 5a through 5c
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)
- 6 Other taxes. List type and amount

5a 3,874.

5b 4,429.

5c

5d 8,303.

5e 8,303.

6

- 7 Add lines 5e and 6

7 8,303.

**Interest
You Paid**

Caution: Your mortgage interest deduction may be limited (see instructions).

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐
- a Home mortgage interest and points reported to you on Form 1098. See instructions if limited
- b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address
- c Points not reported to you on Form 1098. See instructions for special rules
- d Mortgage insurance premiums (see instructions)
- e Add lines 8a through 8d
- 9 Investment interest. Attach Form 4952 if required. See instructions
- 10 Add lines 8e and 9

8a 7,600.

8b

8c

8d

8e 7,600.

9

10 7,600.

**Gifts to
Charity**

Caution: If you made a gift and got a benefit for it, see instructions.

- 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions
- 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.
- 13 Carryover from prior year
- 14 Add lines 11 through 13

11

12

13

14

**Casualty and
Theft Losses**

- 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions

15

**Other
Itemized
Deductions**

- 16 Other—from list in instructions. List type and amount

16

**Total
Itemized
Deductions**

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐

17 15,903.

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0047

2021

Attachment
Sequence No. **09**

Name of proprietor

LOUIS A DE BARRAICUA

Social security number (SSN)

B Enter code from instructions

▶ **711300**

A Principal business or profession, including product or service (see instructions)

SOFTWARE DEVELOPMENT

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) ▶

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2021, check here ☒

I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐

2 Returns and allowances

3 Subtract line 2 from line 1

4 Cost of goods sold (from line 42)

5 Gross profit. Subtract line 4 from line 3

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)

7 Gross income. Add lines 5 and 6 **0.**

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising

9 Car and truck expenses (see instructions)

10 Commissions and fees

11 Contract labor (see instructions)

12 Depletion

13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)

14 Employee benefit programs (other than on line 19)

15 Insurance (other than health)

16 Interest (see instructions):

a Mortgage (paid to banks, etc.)

b Other

17 Legal and professional services

18 Office expense (see instructions)

19 Pension and profit-sharing plans

20 Rent or lease (see instructions):

a Vehicles, machinery, and equipment

b Other business property

21 Repairs and maintenance

22 Supplies (not included in Part III)

23 Taxes and licenses

24 Travel and meals:

a Travel

b Deductible meals (see instructions)

25 Utilities

26 Wages (less employment credits)

27a Other expenses (from line 48)

b Reserved for future use

2,901.

3,581.

4,052.

10,534.

-10,534.

28 Total expenses before expenses for business use of home. Add lines 8 through 27a

29 Tentative profit or (loss). Subtract line 28 from line 7

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.

Simplified method filers only: Enter the total square footage of (a) your home:

and (b) the part of your home used for business: . Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30

31 Net profit or (loss). Subtract line 30 from line 29.

• If a profit, enter on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3**.

• If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3**, and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☒ All investment is at risk.

32b ☐ Some investment is not at risk.

Part III **Cost of Goods Sold** (see instructions)

- | | | | | |
|----|---|--|--|---|
| 33 | Method(s) used to value closing inventory: | a ☐ Cost | b ☐ Lower of cost or market | c ☐ Other (attach explanation) |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closing inventory? | ☐ Yes ☐ No | | |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | 35 | | |
| 36 | Purchases less cost of items withdrawn for personal use | 36 | | |
| 37 | Cost of labor. Do not include any amounts paid to yourself | 37 | | |
| 38 | Materials and supplies | 38 | | |
| 39 | Other costs | 39 | | |
| 40 | Add lines 35 through 39 | 40 | | |
| 41 | Inventory at end of year | 41 | | |
| 42 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 | 42 | | |

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

- 43 When did you place your vehicle in service for business purposes? (month/day/year) _____
- 44 Of the total number of miles you drove your vehicle during 2021, enter the number of miles you used your vehicle for:
- a Business _____ b Commuting (see instructions) _____ c Other _____
- 45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No
- 46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No
- 47a Do you have evidence to support your deduction? ☐ Yes ☐ No
- b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V **Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

TELEPHONE	696.
LOCAL TRANSPORTATION	3,356.
48 Total other expenses. Enter here and on line 27a	4 052

Parents' Election to Report
Child's Interest and Dividends

► Go to www.irs.gov/Form8814 for the latest information.
► Attach to parents' Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2021

Attachment
Sequence No. 40

Name(s) shown on your return

Your social security number

LOUIS A DE BARRATCUA

Caution: The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see *Tax benefits you cannot take* in the instructions.

A Child's name (first, initial, and last)

B Child's social security number

C If more than one Form 8814 is attached, check here

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions.	1a	
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a.	1b	
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions.	2a	259.
b	Enter your child's qualified dividends included on line 2a. See the instructions.	2b	85.
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions.	3	1,584.
4	Add lines 1a, 2a, and 3. If the total is \$2,200 or less, skip lines 5 through 12 and go to line 13. If the total is \$11,000 or more, do not file this form. Your child must file his or her own return to report the income.	4	1,843.
5	Base amount. Enter 2,200.	5	2,200.
6	Subtract line 5 from line 4.	6	
If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.			
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places).	7	0
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places).	8	0
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return.	9	
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return.	10	
11	Add lines 9 and 10.	11	
12	Subtract line 11 from line 6. Include this amount in the total on Schedule 1 (Form 1040), line 8z. In the space next to that line, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below.	12	

Part II Tax on the First \$2,200 of Child's Interest and Dividends

13	Amount not taxed. Enter 1,100.	13	1,100.
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-.	14	743.
15	Tax. Is the amount on line 14 less than \$110? ☐ No. Enter \$110 here and see the Note below. ☒ Yes. Multiply line 14 by 10% (0.10). Enter the result here and see the Note below.	15	74.

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, 1040-SR, or 1040-NR, line 16. Be sure to check box 1 on Form 1040, 1040-SR, or 1040-NR, line 16.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 10750J

Form 8814 (2021)

**Qualified Business Income Deduction
Simplified Computation**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8995 for instructions and the latest information.**2021**Attachment
Sequence No. **55**

Name(s) shown on return

LOUIS A DE BARRAICUAYour taxpayer identification number
[REDACTED]

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly), and you aren't a partner in an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	SOFTWARE DEVELOPMENT	[REDACTED]	-10,534.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-10,534.	
3	Qualified business net (loss) carryforward from the prior year	3	(166,796.)	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4		
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		
11	Taxable income before qualified business income deduction (see instructions)	11	59,026.	
12	Net capital gain (see instructions)	12		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	59,026.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14	11,805.	
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) ▶	15		
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(177,330.)	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	